

# ALEA GRANT PROGRAM

2012-2013 POLICIES AND PROCEDURES MANUAL



*Washington  
Department of*  
**FISH and  
WILDLIFE**

FUNDED BY THE AQUATIC LANDS ENHANCEMENT ACCOUNT (ALEA)

REVISED NOVEMBER 2011

*WDFW activities are intended to follow state and federal guidelines for nondiscrimination based on race, creed, color, national origin, age, marital status, sex, sexual orientation, residence, veteran status, and disability.*

*If you have suggestions for improving this document or the ALEA Volunteer Cooperative Grant Program please contact us. Your comments and suggestions would be greatly appreciated.*

# TABLE OF CONTENTS

<b>SECTION 1 – GENERAL INFORMATION</b>	<b>1</b>
Overview. . . . .	1
Compliance With All Laws. . . . .	1
General Policies. . . . .	2
Records Retention and Audit. . . . .	3
Hold Back. . . . .	3
Reimbursement of Expenditures. . . . .	4
Use Tax. . . . .	4
Costs – General Principles. . . . .	4
Criteria for Allowable Costs. . . . .	5
General Criteria. . . . .	5
Costs Must be Allocable to Project Objectives. . . . .	6
Costs Must be Incurred within the Grant Period. . . . .	6
Applicable Credits. . . . .	6
Administrative Costs. . . . .	6
Ineligible Costs. . . . .	6
Performance Reporting. . . . .	7
Grant Amendments. . . . .	7
One-time Project Budget Variation. . . . .	8
Volunteer Registration and Reporting of Volunteer Hours. . . . .	8
 <b>SECTION 2 – PURCHASING AND REIMBURSEMENT</b>	 <b>9</b>
Some Important Points about Reimbursement. . . . .	9
Goods and Services. . . . .	9
Goods and Services costing under \$3,500. . . . .	9
Goods and Services costing between \$3,500 and \$48,999. . . . .	10
Goods and Services costing over \$49,000. . . . .	10
Construction . . . . .	11
Used Equipment. . . . .	12
Radios. . . . .	13
Travel and Related Costs . . . . .	13
Volunteer Mileage . . . . .	14
Lodging . . . . .	14
Meal Entitlement . . . . .	15
Camp Groceries . . . . .	15
Vendor Invoiced Meals and Refreshments . . . . .	16
Transportation . . . . .	17
Inventoriable Equipment . . . . .	17
Personal Services. . . . .	19
Personal Services Costing Under \$5,000. . . . .	19
Personal Services Costing Between \$5,000 and \$19,999. . . . .	19
Personal Services Costing over \$20,000 . . . . .	20
 <b>SECTION 3 – FORMS EXAMPLES AND INSTRUCTIONS</b>	 <b>21</b>
A-19 Invoice Voucher. . . . .	22
A-20 Travel Expense Voucher. . . . .	23
Request for Quotation . . . . .	24
W-9 Request for Taxpayer Identification Number and Certification . . . . .	25
 <b>DEFINITIONS</b>	 <b>26</b>

## SECTION 1 – GENERAL INFORMATION

### OVERVIEW

This manual is intended to provide information that will assist grantees in the management of their ALEA grant award.

Contact the ALEA Grant Program if you have questions about:

- Selecting proper forms
- Preparing reimbursement requests
- Other billing or grant program related questions

Mailing Address: Department of Fish and Wildlife  
Attention: ALEA Grant Program  
600 Capitol Way North  
Olympia, WA 98501-1091

Phone: (360) 902-2700

E-mail: [alea.alea@dfw.wa.gov](mailto:alea.alea@dfw.wa.gov)

### COMPLIANCE WITH ALL LAWS

Grantees shall comply fully with all applicable federal, state, and local laws, regulations and policies; including any required permits. The following state criteria were used to develop the guidelines included in this manual:

- Washington State Office of Financial Management's State Administration and Accounting Manual (SAAM)
- Washington State Department of General Administration, Office of State Procurement's Purchasing Manual.
- Washington State Department of Labor and Industries Public Works and Prevailing Wage Manual

WDFW reimbursement requirements are based on these and other rules and regulations.

**GENERAL POLICIES**

- ALEA grants will only support project activity that occurs in Washington State.
- Funds are made available to grantees on a cost reimbursement basis.
- Grantees are required to follow the Washington State Purchasing Rules and the purchasing guidelines outlined in this manual.
- Purchases must be consistent with the budgeted line items and project objectives as stated in the grant agreement.
- Grantees are responsible for ensuring that volunteers who work on the project register as volunteers with the WDFW and report volunteer hours at least quarterly.
- Inventoriable equipment, whose cost is reimbursed in whole or part using grant funds, is the property of the State, not the grantee. In most cases, inventoriable equipment must be returned at the end of the grant period.
- Mitigation projects are not eligible for ALEA funding.
- If certain elements of a project involve the grantee charging the public a fee for goods or services, grant funds cannot be used to support development or production of those particular goods or services. For example, if a grantee intended to sell maps of a wildlife area, grant funds could not be used to develop or produce those maps.
- ALEA funds may not be used for wages, stipends, benefits or administrative overhead costs.
- Only costs incurred during the period specified in the grant agreement will be reimbursed.
- The individual/organization applying for funds will be responsible for the management of the project if a grant is awarded. Project management by other parties is not allowed.
- Successful applicants will be required to sign a contract that describes the range of activities the grant will support.
- The outcome of a project must be available to the public. Grantees must submit the data generated from a research project to WDFW.
- Purchases made under terms of these grants are subject to Washington State Sales Tax. In the event no sales tax is levied against a purchase, WDFW is required to apply a Use Tax, and pay it to the State Treasurer. The amount of the Use Tax paid by WDFW will be charged to the grant.

## RECORDS RETENTION AND AUDIT

The grantee shall retain all books, records, documents, data, and other materials relevant to the grant agreement for six years after completion of the project. These records shall be subject at all reasonable times to inspecting, reviewing, copying, or auditing by personnel duly authorized by the WDFW, the Office of the Washington State Auditor, or other authorized federal and/or state officials. If any litigation, claims, or audits are started before the expiration of the six-year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved.

The records must support all project costs and billings provided to the WDFW, including sponsor's match information.

If an auditor's inspection of records discloses any improper or incorrectly claimed reimbursements, the WDFW shall issue a management decision on a proposed corrective action plan after receipt of the audit report.

The following additional guidelines are intended to assist you in preparing for an audit:

- Safeguard assets purchased with government funds
- Tag all equipment required for inventory purposes (tags will be provided).
- Keep expenditures within allowed budget
- Keep expenditures within allowed timeframe, e.g., biennium, contract, or grant period
- Ensure reimbursement documents show proper authorizing signatures
- Read and follow grant agreement provisions.
- Document changes that substantially alter existing written material such as amendments
- If a grant contains a matching portion, document and retain records of the matching effort, e.g., volunteer time, in-kind donation receipts
- Comply with state and federal tax status filings

The following documents also may be helpful to the auditor:

- Directory of officials and organization chart(s)
- Bank statements and reconciliations
- Copies of contracts and agreements
- Status of any prior year's findings and recommendations
- Annual financial report

## HOLD BACK

An amount of 10% of the grant may be withheld to ensure compliance with requirements of the agreement. After all the requirements have been satisfied, the final payment will be paid to the grantee.

## REIMBURSEMENT OF EXPENDITURES

Funds are made available to grantees on a cost reimbursement basis. The ALEA Grant Program reimburses a grantee's incurred costs. Incurred costs are recognized when goods and services are received and a liability to a vendor has been incurred. As evidence that a cost has been incurred, grantees are required to submit vendor receipts or invoices from vendors for all charges. Once a reimbursement request is approved, the grantee will receive a check or funds will be deposited by electronic funds transfer. For more detailed information about reimbursement please see Section 2.

## USE TAX

Purchases made under the terms of these grants are subject to Washington State Sales Tax. In the event no sales tax is levied against a purchase, WDFW is required to apply a Use Tax, whose rate is equivalent to the Sales Tax rate, and pay it to the State Treasurer. That amount will be charged to your grant. To learn more about situations in which use tax applies try the following link:

[http://dor.wa.gov/docs/pubs/excisetax/retailsales\\_usetax/usetax.pdf](http://dor.wa.gov/docs/pubs/excisetax/retailsales_usetax/usetax.pdf).

## COSTS - GENERAL PRINCIPLES

This section establishes principles and standards for determining costs for awards carried out through the ALEA Grant Program. The application of these principles is based on the fundamental premises that:

1. Grantees that receive WDFW funds are responsible for the efficient and effective administration of WDFW awards through the application of sound management practices.
2. Grantees assume responsibility for administering WDFW funds in a manner consistent with agreements, program objectives, and the terms and conditions of the award.
3. Each grantee, in recognition of its own unique combination of staff, facilities, and experience, will have the primary responsibility for employing whatever form of organization and management techniques may be necessary to assure proper and efficient administration of WDFW awards.

**CRITERIA FOR ALLOWABLE COSTS****GENERAL CRITERIA**

1. The items purchased must be identified in your ALEA application budget.
2. Be necessary and reasonable for proper and efficient performance and administration of WDFW awards. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. In determining reasonableness of a given cost, consideration shall be given to:
  - a. Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the grantees and the performance of the WDFW award.
  - b. The restraints or requirements imposed by such factors as: sound business practices; arms length bargaining; Federal, State and other laws and regulations; and, terms and conditions of the WDFW award.
  - c. Market prices for comparable goods or services.
  - d. Significant deviations from the established practices of the grantees, which may unjustifiably increase the cost.
3. Be authorized or not prohibited under federal, state or local laws or regulations. State funded public works construction contracts must comply with State Prevailing Wage requirements and applicable bidding requirements as required by the Public Works Act.
4. Be consistent with policies, regulations, and procedures that apply uniformly to both WDFW awards and other activities of the grantees.
5. Be accorded consistent treatment. A cost may not be assigned to an award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated as an indirect cost.
6. Be determined in accordance with generally accepted accounting principles.
7. Not be included as a cost or used to meet cost sharing or matching requirements of any other WDFW award in either the current or a prior period.
8. Be net of all applicable credits.
9. Be adequately documented.



**COSTS MUST BE ALLOCABLE TO PROJECT OBJECTIVES**

A cost is allocable to a particular grant if the goods or services were necessary for and used in for the performance of the grant. If the goods and services were purchased in a transaction with other items relating to other grants or objectives, the costs charged must be distinguishable from the other costs of the transaction and traceable to the objective of the grant agreement.

**COSTS MUST BE INCURRED WITHIN THE GRANT PERIOD**

Costs must be incurred during the grant period specified in the grant agreement.

Reimbursement can be only for the amount of goods or services consumed within the grant period. Any costs, such as annual insurance, that overlap into a prior or upcoming grant period, will be prorated.

**APPLICABLE CREDITS**

Applicable credits refer to those receipts or reduction of expenditure-type transactions that offset or reduce expense items allocable to WDFW awards as direct or indirect costs. Examples of such transactions are: purchase discounts, rebates or allowances, recoveries or indemnities on losses, insurance refunds or rebates, and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the grantees relate to allowable costs, they shall be credited to the WDFW award either as a cost reduction or cash refund, as appropriate.

**ADMINISTRATIVE COSTS**

Examples of Administrative Costs are shown below. To be allowable these costs must be directly allocable to the project.

- Advertising
- Audit costs
- Communications
- Correspondence
- Travel for project purposes (volunteers only)
- Insurance
- Project administration (no salaries or benefits are allowable)
- Meetings

**INELIGIBLE COSTS**

The following costs are not eligible for reimbursement:

- Salaries, Stipends or Benefits
- Bad debts, uncollectible accounts or claims
- Fines, penalties and late fees
- Lobbying
- Alcoholic beverages
- Administrative Overhead (Indirect rate, costs)
- Scholarships
- Interest and other financing costs

## PERFORMANCE REPORTING

Quarterly progress reports must be turned in within 15 days after each state fiscal quarter ends.

Quarterly reports are required even if no project activity occurred during a particular quarter.

Once a grantee's quarterly report is past due, no further reimbursement requests will be processed until the report is received. If reports are not submitted for two consecutive quarters the grant will be considered for cancellation. In addition, a grantee's failure to submit quarterly reports will be considered when reviewing future grant proposals.

The final project report must be turned into the ALEA Cooperative Grant Program within 30 days of completion of the project or before July 31, whichever is sooner.

### Quarterly and final report due dates are as follows:

October 15, 2012
January 15, 2013
April 15, 2013
July 31, 2013 (Final Report due for all projects)

## GRANT AMENDMENTS

The project agreement may be amended no more than once per year. Project amendments may require that the project go through a second review and rating process by the department. As such, a lower score may disqualify the project from receiving ALEA grant funds.

The process for executing a contract amendment is as follows:

1. The grantee submits a written amendment request by e-mail or US mail.
2. ALEA staff reviews the request. If approved, an amendment will be drafted. This draft will be reviewed and must be approved by WDFW management.
3. If approved by WDFW Management, the Contracts Office will send out the amended contract for review and signature.
4. If denied by ALEA or other WDFW staff, ALEA staff will contact the grantee and provide reasons for the denial of their amendment request.
5. The grantee returns the signed amendment to the Contracts Office.
6. The Contracts Office sends the grantee a fully executed copy of the amendment.

Grantees should contact the ALEA Grant Program if an amendment is needed.

**ONE-TIME PROJECT BUDGET VARIATION**

A one-time variation of line items of the project budget may be allowed without a formal contract amendment. The variation shall not exceed 10% of the project total or \$1,000, whichever is lower. Otherwise, a formal contract amendment will have to be requested.

To do a one-time project budget variation, grantees must provide a written request to the ALEA Cooperative Grant Program, by e-mail or US mail. ALEA staff will review the request and provide notification of approval or denial.

A one-time project budget variation may be allowed no more than once per year.

**VOLUNTEER REGISTRATION AND REPORTING OF VOLUNTEER HOURS**

If the grantee does not carry industrial insurance that covers their volunteers while performing project activity, their volunteers must be registered with WDFW. Also, volunteers claiming mileage, per diem or meals must be registered with WDFW. Volunteer registration forms are available on the ALEA Webpage or can be obtained by contacting the ALEA Grant Program.

Volunteers who work with children under the age of 16 years, developmentally disabled persons or vulnerable adults should review the Criminal Background Investigation Authorization Form statement on the Volunteer Registration Form.

All volunteer hours must be reported to the ALEA Grant Program on at least a quarterly basis. Volunteer timesheets, used for reporting hours, are available for download on the ALEA Web Page or by contacting the ALEA Grant Program.

## 2 – PURCHASING AND REIMBURSEMENT

### SOME IMPORTANT POINTS ABOUT REIMBURSEMENT

- Grantees cannot be reimbursed for expenses that occur before or after the grant period specified in the grant agreement.
- Grantees that submit reimbursement requests with receipts or invoices that show a state agency as the payer of the invoice or receiver of the goods or services will not be reimbursed.
- The ALEA Grant Program only reimburses the individual or organization that is identified in the grant contract (the contractor) for purchases of goods, services and equipment.
- Reimbursement requests should be submitted at least once per quarter if there has been any purchasing activity.
- At the end of the state fiscal year (June 30), grantees are to submit a reimbursement request for any outstanding charges. This billing must be submitted no later than July 15.
- If your reimbursement request is accurate and complete you can expect to be paid within 30 days of our receipt of it.
- If you wish to have your reimbursement deposited electronically contact the ALEA grant program for more information
- After your project is complete, any remaining reimbursement requests should be submitted within 30 days, unless it's completed at the end of the fiscal year. In that case, submit your last reimbursement request no later than July 15.

### GOODS AND SERVICES

Goods and Services are materials, supplies, services, and (non-inventoriable) equipment provided by a vendor to accomplish routine, continuing and necessary functions for the purpose of completing project objectives.

As opposed to Personal Services, which are covered on Page 19, the types of services referred to under this heading tend to be more repetitive and mechanical in nature with the contractor following established or standardized procedures. Some examples of these services are advertising in newspapers and magazines, vehicle charter or rental, Equipment rental and printing costs.

Purchased goods and services are under the statutory authority of the Department of General Administration, Office of State Procurement (OSP). For guidelines on purchased service contracts governed by RCW 43.19, the current OSP Purchasing Manual document is available at:

<http://www.ga.wa.gov/pca/Forms/Washington-Purchasing-Manual.doc>.

**GOODS AND SERVICES COSTING UNDER \$5,000****MAKING THE PURCHASE**

If the cost is under \$5,000, before tax and shipping, no formal competitive procurement process is required; however you should attempt to get the most competitive price. If the good or service is allowable per the grant agreement you can go ahead and just make the purchase. *Exceptions: public works (construction) costs and radio purchases (see following sections).*

**GETTING REIMBURSED**

To be reimbursed for these purchases, submit the following:

- A. A completed A-19 Invoice Voucher with an original signature in ink
- B. Itemized invoices/receipts that support all charges

**GOODS AND SERVICES COSTING \$5,000 AND HIGHER****MAKING THE PURCHASE**

If the cost is \$5,000 and higher, before tax and shipping, you must obtain written quotes from a minimum of three vendors (see quote form in Section 3). If quotes can't be obtained locally, expand your search as far as necessary to obtain three quotes. After obtaining the quotes, make your purchase from the lowest bidder. A memo of justification must be included if the lowest bidder is not selected. If three bids cannot be obtained, documentation must be provided demonstrating a sincere effort to find bidders.

**GETTING REIMBURSED**

To be reimbursed for these purchases, submit the following:

- A. A completed A-19 Invoice Voucher with an original signature in ink
- B. Itemized invoices/receipts that support all charges
- C. Copies of your quotations and responses

## **CONSTRUCTION (PUBLIC WORKS CONTRACTS)**

Public works contracts are publicly funded contracts for the carrying out of construction, building, renovation, remodeling, alteration, improvement, excavation and repair activities.

### **SOME THINGS TO KEEP IN MIND ABOUT PUBLIC WORKS CONTRACTS**

- Washington State Prevailing Wage requirements apply, as stated in the Public Works Act (RCW 39.12), which is under the statutory authority of the Washington State Department of Labor and Industries. Stated plainly: the contractor hired will have to pay prevailing wages to their employees and this payment must be documented on forms from the Department of Labor and Industries. For more information go to:  
<http://www.lni.wa.gov/TradesLicensing/PrevWage/default.asp>.
- Contractors and any subcontractors must be registered as licensed/bonded/insured contractors with WA Department of Labor (RCW 39.06).
- All applicable permits must be obtained before beginning a public works project.
- Some projects may require a design by a licensed Architect and/or Engineer (A & E). This will depend on the complexity and scope of work involved for the project and must comply with RCW 39.80.
- Public works construction contracts must comply with the competitive solicitation for bid, bonding, and/or retainage as set forth in the public work laws (RCW Title 39 and Title 43.19.1939).

Contact the ALEA Grant Program for more information about hiring a contractor for construction activities.

## **USED EQUIPMENT**

Prior approval is required from the ALEA Grant Program to purchase any type of used equipment.

### **OBTAINING PRE-APPROVAL**

To get pre-approval to purchase used equipment, first submit the following:

- A. Documentation of a physical inspection detailing condition of the item.
- B. A description of the item and its price.
- C. Two independent assessments of market value. Acceptable assessments include:
  1. Guidebook publications
  2. Price guides
  3. Web search appraisals
  4. Appraisals from persons or firms not associated with the seller or purchaser. Appraisals shall indicate whether a physical inspection of the used equipment was conducted and that the price is competitive with the market for comparable equipment. Individuals or firms will normally make the appraisals that are knowledgeable of a particular market, not just knowledgeable of the equipment.

If a physical inspection is not conducted, appropriate documentation shall be included in the purchase file outlining the basis for determining the market value of the equipment in question.

### **MAKING THE PURCHASE**

Obtain pre-approval for the purchase as noted above. Follow the guidelines for purchasing Goods and Services starting on Page 10

### **GETTING REIMBURSED**

Follow the guidelines for reimbursement for Goods and Services starting on Page 10.

## **COMPUTER EQUIPMENT**

If allocable under the grant agreement, purchase of computer equipment with a cost of less than \$300 (including tax and shipping costs) is reimbursable if necessary for the performance of the grant.

Purchase of computer equipment costing more than \$300 is not an allowable expenditure for WDFW grants. If computer equipment greater than \$300 is necessary for the performance of the grant, grantees are encouraged to lease the computer equipment. Grantees will only be reimbursed for lease charges during the period of the lease agreement that falls with the grant period. Before entering into a lease agreement three quotes must be obtained.

**Some examples of computer equipment:**

Hardware (CPU)	Monitor
Keyboard	Mouse
Scanners	Plotters
Modems	Zip drives, external hard drives or like devices
Digital Cameras	PDA Handhelds
Printer	Projector
USB drive (pen drive)	

**MAKING THE PURCHASE (computer equipment less than \$300)**

Follow the guidelines for purchasing Goods and Services starting on Page 10.

**GETTING REIMBURSED (computer equipment less than \$300)**

Follow the guidelines for reimbursement for Goods and Services starting on Page 10.

**PURCHASING RADIOS**

Radio purchases must be coordinated through WDFW. Grantees are not authorized to purchase them on their own. Contact the ALEA Grant Program for more information.

**TRAVEL AND RELATED COSTS**

A volunteer's travel expenses that are allocable and necessary for the performance of the grant may be reimbursed. These expenses are subject to the requirements and restrictions of the Washington Office of Financial Management's (OFM) State Administrative & Accounting Manual (see [Chapter 10 - Travel](#)) and WDFW's travel regulations. WDFW's travel regulations may highlight, further clarify, and/or restrict OFM policies in some areas.



**Only registered volunteers who have submitted a W-9 are eligible for reimbursement of mileage, lodging and meal entitlements.**

Go to the following webpage for current mileage and per diem rates:

<http://www.ofm.wa.gov/resources/travel/colormap.pdf>.

To be reimbursed for certain travel costs a volunteer must be in travel status. Travel status is attained when a volunteer is away from their official residence for more than three consecutive hours to participate in project activity.



## **VOLUNTEER MILEAGE**

### **REQUIREMENTS**

- A. Volunteer must be a registered volunteer with WDFW
- B. Volunteer must complete IRS form *W-9 Request for Taxpayer Identification Number and Certification* or have one already on file with WDFW. W-9 example on page 25.
- C. Volunteer must have driven their own vehicle
- D. Only mileage incurred driving to and from the project site and miles incurred while doing project work are eligible for reimbursement

### **GETTING REIMBURSED**

**If the volunteer is to be reimbursed directly**, submit a completed A-20 Travel Expense Voucher (See Section 3 – Forms). The A-20 must have the original signatures, in ink, of the volunteer and the person authorized in the grant agreement to sign invoices.

**If the volunteer has been reimbursed by the grantee and the grantee seeks reimbursement of that payment**, the grantee must submit a completed A-19 invoice voucher along with a copy of the volunteer's A-20. If an organization uses their own form to reimburse volunteers for mileage, that form can be used in lieu of an A-20 provided that the form captures the following information: the volunteer's name, address and phone number; the miles driven; the location(s) the volunteer drove to; the purpose of the trip; the month and day(s) that mileage was incurred; the mileage rate used and the total charge. The form must also have the volunteer's signature and the signature of the person authorized by the grantee to sign those documents.

## **LODGING**

Volunteers may be reimbursed for lodging expenses, up to the maximum allowable amounts plus taxes. Go to the following webpage for lodging rates:

<http://www.ofm.wa.gov/resources/travel/colormap.pdf>

### **REQUIREMENTS**

- A. Volunteer must be a registered volunteer with WDFW
- B. The volunteer must have achieved travel status.
- C. The lodging facility must be located more than 50 miles from the volunteer's official residence.
- D. The volunteer must obtain a receipt.

### **GETTING REIMBURSED**

Submit a completed A-20 Travel Expense Voucher (See Section 3 – Forms) and a copy of the lodging receipt. The A-20 must have the original signatures, in ink, of the volunteer and the person authorized in the grant agreement to sign invoices.

## **MEAL ENTITLEMENT**

A volunteer may be eligible for a meal entitlement. The reimbursement is to be made on an allowance basis not to exceed the maximum allowable amounts in effect at the time of travel. Go to the following webpage for meal rates: <http://www.ofm.wa.gov/resources/travel/colormap.pdf>.

### **REQUIREMENTS**

- A. The volunteer must be a registered volunteer with WDFW
- B. The volunteer must've been in travel status during the entire agency-determined meal period shown below:

Breakfast	6-7 am
Lunch	12-1 pm
Dinner	5-6 pm

### **GETTING REIMBURSED**

Submit a completed A-20 Travel Expense Voucher (See Section 3 – Forms). The A-20 must have the original signatures, in ink, of the volunteer and the person authorized in the grant agreement to sign invoices.

## **CAMP GROCERIES**

Camp groceries are defined as a purchase of fresh food and related items that are prepared and consumed by a group of individuals who are staying overnight at a camp location. Quantities of fresh food and related items (i.e., paper plates, and napkins) should not exceed the number of attendees and meals furnished. Camp groceries do not include purchases such as toiletries, hygiene items, or cookware. Lunches purchased from a deli, restaurant or similar facilities are not considered camp groceries. For these types of purchases see vendor-invoiced meals on the next page.

### **REQUIREMENTS**

- A. If not already a line item identified in your project budget, purchases of camp groceries must be pre-approved by WDFW. Contact the ALEA Grant Program for pre-approval.
- B. Grantees will only be reimbursed for camp groceries purchased for registered volunteers.
- C. The reimbursement rate for camp groceries is not to exceed the maximum allowable amounts in effect on the date of the volunteer activity. The following link will show the maximum amounts in effect by county <http://www.ofm.wa.gov/resources/travel/colormap.pdf>.

**MAKING THE PURCHASE**

Follow the guidelines for purchasing Goods and Services. Keep in mind the maximum allowable amounts discussed above.

**GETTING REIMBURSED**

To be reimbursed, submit the following:

- A. A completed A-19 Invoice Voucher with an original signature in ink
- B. Itemized grocery receipts that support all charges
- C. A Statement of Attendees, which must include the following information:
  - 1. The date of the activity
  - 2. The hours the activity took place, e.g., 8:00 am – 3:00 pm
  - 3. The purpose of the activity
  - 4. A signup sheet or list of names of those participating

**VENDOR-INVOKED MEALS AND REFRESHMENTS FOR MEETINGS AND VOLUNTEER EVENTS**

At times, grantees may wish to provide coffee and light refreshments or vendor-invoiced meals as an integral part of a meeting or volunteer activity and be reimbursed for expenses incurred.

**REQUIREMENTS**

- A. If not already a line item identified in your project budget, purchases of refreshments and meals for meetings and volunteer events must be pre-approved by WDFW. Contact the ALEA Grant Program for pre-approval.
- B. Grantees will only be reimbursed for meals and refreshments purchased for registered volunteers.
- C. The maximum reimbursement rate for refreshments is \$3.50 per person for a 2½ to 8-hour activity or \$7.00 per person for an 8 or more hour activity up to the actual cost of the purchases.
- D. The reimbursement rate for vendor-invoiced meals is not to exceed the maximum amounts in effect on the date of the meeting or event. The following link will show the maximum amounts in effect by county: <http://www.ofm.wa.gov/resources/travel/colormap.pdf>
- E. In cases where refreshments have been purchased in bulk in anticipation of several volunteer work parties, food costs/reimbursement must be pro-rated across volunteer activities and number of volunteers.

**MAKING THE PURCHASE**

Follow the guidelines for purchasing Goods and Services. Keep in mind the maximum allowable amounts discussed above.

## GETTING REIMBURSED

To be reimbursed, submit the following:

- D. A completed A-19 Invoice Voucher with an original signature in ink
- E. Itemized receipts that support all charges
- F. A Statement of Attendees, which must include the following information:
  - 5. The date(s) of the activity
  - 6. The hours the activity took place, e.g., 8:00 am – 3:00 pm
  - 7. The purpose of the activity
  - 8. A sign-up sheet or list of names of those participating

## TRANSPORTATION

Transportation Costs are the costs of travel on railroads, airlines, ships, buses, private motor vehicles, and other means of conveyance. Air travel must be pre-arranged with the ALEA Cooperative Grant Program. WDFW is responsible for scheduling, reserving, and paying airfare. The cost of airfare will be deducted from your project grant funds. Contact the ALEA Grant Program if you will be incurring these types of costs.

## INVENTORIABLE EQUIPMENT

Inventoriable Equipment includes certain kinds of equipment, valued over \$300. Fixed assets with a unit acquisition cost of more than \$5,000 are capitalized and also inventoriable.

### EXAMPLES OF INVENTORIABLE EQUIPMENT

- Engines (gas and outboard marine)
- Chain saws
- Space heaters (portable)
- Communications equipment (audio, video, radios, GPS units)
- Optical devices, binoculars, telescopes, infrared viewers, rangefinders, and spotting scopes
- Cameras (motion, video, still and digital)
- Computer Hardware: laptops, notebook computers, handheld computers
- Calculators
- Recording equipment, radios, TVs, tape recorders, VCRs
- Weapons, firearms, signal guns and accessories, regardless of cost
- Licensed Vehicles or trailers, regardless of cost

## WHAT YOU SHOULD KNOW ABOUT INVENTORABLE EQUIPMENT

- Inventoriable equipment is state property.
- Inventoriable equipment shall be used only for project work authorized in the grant agreement.
- Grantees are not authorized to loan inventoriable equipment to other entities or individuals
- Inventoriable equipment must be returned to WDFW upon completion of the project unless a Loan of State Owned Equipment agreement is in place.

## REQUIREMENTS PRIOR TO PURCHASE

Inventoriable equipment to be purchased must be an identified line item in the approved project budget.

## MAKING THE PURCHASE

Follow the guidelines for purchasing Goods and Services starting on Page 10.

## GETTING REIMBURSED

Follow the guidelines for reimbursement of Goods and Services starting on Page 10. **Note: 20% of the inventoriable equipment cost will be held back until the grantee returns a completed inventory memorandum (see next section below).**

## INVENTORY MEMORANDUM AND TAGGING

After being reimbursed for inventoriable equipment purchases you will receive an inventory memorandum and an inventory tag. You will need to complete the inventory memorandum and return it to the ALEA Grant Program within 30 days of receipt. You will also need to affix the inventory tag to the item.



**Once a grantee's inventory memorandum is past due, no further reimbursement requests will be processed until it is received.**

## WHAT IF THE INVENTORABLE EQUIPMENT IS LOST, STOLEN OR DESTROYED?

Notify the ALEA Grant Program immediately, in writing, if inventoriable items are lost or stolen. You will need to provide a police report and insurance report for each incident.

## PERSONAL SERVICES CONTRACTS

Personal Services are professional or technical services. Work is often independent from day-to-day control of the project. Some examples of personal services include: consulting, scientific studies, training, graphic design, web development, curriculum development, and engineering services.

Personal Service contracts are governed by RCW 39.29, the statutory responsibility of the WA State Department of the Office of Financial Management (OFM), and the regulations in Chapter 15 of the State Administrative and Accounting Manual (SAAM), which includes specific requirements regarding competitive solicitation of contracts. For more information go to the following OFM webpage: <http://www.ofm.wa.gov/contracts/psc/default.asp>.

### **PERSONAL SERVICES CONTRACTS WITH A COST LESS THAN \$5,000**

#### **HIRING A CONTRACTOR**

The Personal Service must be an identified line item in the approved project budget. If the cost of a personal service is less than \$5,000, before tax, no formal competitive procurement process is required; however, you should attempt to get the most competitive price. Hire the contractor that will meet your needs.



**Note: If the potential exists for a cumulative total of more than \$5,000 to be spent for the same contractor within a fiscal year, follow the process for Personal Service contracts costing \$5,000 or more.**

#### **GETTING REIMBURSED**

To be reimbursed for personal services costing less than \$5,000, submit the following:

- A. A completed A-19 Invoice Voucher with original signatures in ink.
- B. Itemized invoices/receipts that support all charges.

### **PERSONAL SERVICES CONTRACTS WITH A COST OF \$5,000-\$19,999**

The Personal Service must be an identified line item in the approved project budget.

#### **HIRING A CONTRACTOR**

If the cost of a Personal Service is between \$5,000 and \$19,999, you will need to follow an informal competitive process to select a contractor.

**HIRING A CONTRACTOR (continued)**

A. Prepare a written solicitation document that, at a minimum, includes the following information:

1. A description of the services required
2. A project schedule
3. A request for the contractors qualifications
4. A request for the costs/fees to provide the service
5. The criteria that will be used to make the your decision
6. Where, when and how responses are to be returned

B. If the grantee is a WEBS cooperative member, post the solicitation in the GA WEBS system and send to a minimum of three firms or individuals

**OR**

If the grantee is not a WEBS cooperative member, send the solicitation document to a minimum of three firms.

C. Evaluate the responses and make your decision based upon the criteria stated in the solicitation document.

D. Notify successful and unsuccessful bidders.

**GETTING REIMBURSED**

To be reimbursed for personal services valued between \$5,000 and \$19,999, submit the following:

- A. A completed A-19 Invoice Voucher with original signature in ink
- B. Itemized invoices/receipts that support all charges
- C. A copy of the solicitation document
- D. A copy of all responses received
- E. A statement as to the basis of your decision

**PERSONAL SERVICES CONTRACTS WITH A COST OF \$20,000 AND HIGHER**

Contact the ALEA Grant Program if you intend to enter into a Personal Services contract valued over \$20,000. A more detailed and formal competitive process must be followed.

## SECTION 3 – FORMS

Electronic copies of grant forms are included on a CD that will be sent to grantees at the beginning of the grant period. Hard copies of some of the forms listed below will be sent to grantees. Many of these forms can also be downloaded from the ALEA webpage at <http://wdfw.wa.gov/grants/alea/>.

### **A-19 INVOICE VOUCHER**

The A-19 Invoice voucher is used to submit reimbursement requests for goods and services. A sample with instructions is on page 22.

### **A-20 TRAVEL EXPENSE VOUCHER**

The A-20 Travel Expense Voucher is used to submit reimbursement requests for volunteer incurred mileage, per diem and other travel related expenses. A Sample with instructions is on page 23.

### **REQUEST FOR QUOTATION FORM**

The Request for Quotations form is used to solicit quotes from vendors for goods and services purchases valued over \$3,500. A sample with instructions is on page 24.

### **QUARTERLY REPORT FORM**

The Quarterly Report Form is used to update WDFW on the grantee's progress toward achieving project goals and objectives.

### **FINAL REPORT FORM**

The Final Report Form is the last report the grantee submits and it's used to summarize the grantee's project over the term of the grant PERIOD.

### **W-9 REQUEST FOR TAXPAYER IDENTIFICATION NUMBER AND CERTIFICATION**

Any volunteers who will be claiming mileage reimbursement must submit this form if they have not already done so.



## STEPS FOR COMPLETING THE A-19 INVOICE VOUCHER

Complete the numbered sections on the form.

1. The name and mailing address of the grantee
2. The signature of the person authorized to sign reimbursement requests
3. The date the A-19 was signed
4. Contract number and project name
5. Date of the purchase
6. Vendor name
7. Description of what was purchased
8. Purchase price including tax
9. Total reimbursement request amount
10. The name of the A-19 preparer
11. The telephone number of the preparer
12. The date the A-19 was prepared

[illegible]

1. Name and address of the volunteer who is claiming reimbursement
2. Month and year.
3. Phone numbers of volunteer
4. The day that travel expenses were incurred.
5. The location where the volunteer started their trip (if same as the address noted in #1 write "home")
6. The volunteer's destination.
7. The time the volunteer left their residence.
8. The time the volunteer returned to their residence.
9. If meals are claimed, the amount of the entitlement goes here.
10. Actual amount of lodging cost.
11. Total of Per Diem (meals + lodging).
12. Miles of travel between locations indicated in #5 ("From") and #6 ("To").
13. Miles of travel in the vicinity of #6.
14. Total of #12 and #13 multiplied by the mileage rate (currently \$.51/mile)
15. Total of #11 and #14.
16. Indicate purpose of trip.
17. Total all columns.
18. The signature of the volunteer who incurred the travel expenses.
19. The signature of the person authorized in the grant agreement to sign invoices.

[illegible]

**Grantees fill out sections 1-8**

- After completing, send copies to vendors. For each copy the information in 1-8 must be identical.

**Vendors fill out sections 9-14**

9. The price per unit.
10. The total cost of the item (add tax and shipping as separate line items).
11. If applicable, check the appropriate boxes and indicate certification number.
12. Enter the date you guarantee shipment, the location (city, state) the item will be shipped from, and the method of shipment.
13. Indicate the discount if applicable
14. Complete the signature block.

24

## INSTRUCTIONS FOR COMPLETING THE W-9

Complete all highlighted fields. Be sure to check "Volunteer".

Substitute Form <b>W-9</b>		<b>Request for Taxpayer Identification Number and Certification</b>		Give form to the requester. Do not send to the IRS.																																														
(Rev. March 2011)																																																		
<b>Name</b> (as shown on your income tax return) <b>John Doe</b>																																																		
Business name, if different from above																																																		
<table border="1"> <tr> <td rowspan="2">Check appropriate box:</td> <td><input type="checkbox"/> Individual/Sole Proprietor</td> <td> <input type="checkbox"/> Corporation  <input type="checkbox"/> Medical <input type="checkbox"/> Regular  <input type="checkbox"/> Attorney                 </td> <td> <input type="checkbox"/> S-Corp  <input type="checkbox"/> Medical <input type="checkbox"/> Regular  <input type="checkbox"/> Attorney                 </td> <td><input type="checkbox"/> Other</td> <td> <input type="checkbox"/> Non Profit  <input type="checkbox"/> Government  <input checked="" type="checkbox"/> <b>Volunteer</b>  <input type="checkbox"/> Board Member                 </td> <td rowspan="2">Exempt from backup withholding <input type="checkbox"/></td> </tr> <tr> <td><input type="checkbox"/> Partnership</td> <td> <input type="checkbox"/> LLC filing as a Corporation  <input type="checkbox"/> Medical <input type="checkbox"/> Regular  <input type="checkbox"/> Attorney                 </td> <td><input type="checkbox"/> LLC filing as Partnership</td> <td><input type="checkbox"/> Trust / Estate</td> <td></td> </tr> </table>						Check appropriate box:	<input type="checkbox"/> Individual/Sole Proprietor	<input type="checkbox"/> Corporation <input type="checkbox"/> Medical <input type="checkbox"/> Regular <input type="checkbox"/> Attorney	<input type="checkbox"/> S-Corp <input type="checkbox"/> Medical <input type="checkbox"/> Regular <input type="checkbox"/> Attorney	<input type="checkbox"/> Other	<input type="checkbox"/> Non Profit <input type="checkbox"/> Government <input checked="" type="checkbox"/> <b>Volunteer</b> <input type="checkbox"/> Board Member	Exempt from backup withholding <input type="checkbox"/>	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLC filing as a Corporation <input type="checkbox"/> Medical <input type="checkbox"/> Regular <input type="checkbox"/> Attorney	<input type="checkbox"/> LLC filing as Partnership	<input type="checkbox"/> Trust / Estate																																		
Check appropriate box:	<input type="checkbox"/> Individual/Sole Proprietor	<input type="checkbox"/> Corporation <input type="checkbox"/> Medical <input type="checkbox"/> Regular <input type="checkbox"/> Attorney	<input type="checkbox"/> S-Corp <input type="checkbox"/> Medical <input type="checkbox"/> Regular <input type="checkbox"/> Attorney	<input type="checkbox"/> Other	<input type="checkbox"/> Non Profit <input type="checkbox"/> Government <input checked="" type="checkbox"/> <b>Volunteer</b> <input type="checkbox"/> Board Member		Exempt from backup withholding <input type="checkbox"/>																																											
	<input type="checkbox"/> Partnership	<input type="checkbox"/> LLC filing as a Corporation <input type="checkbox"/> Medical <input type="checkbox"/> Regular <input type="checkbox"/> Attorney	<input type="checkbox"/> LLC filing as Partnership	<input type="checkbox"/> Trust / Estate																																														
<table border="1"> <tr> <td><b>Address</b> (number, street, and apt. or suite no.) <b>2012 Enduffda Road</b></td> <td colspan="5">Requester's name and address (optional)</td> </tr> <tr> <td><b>City, state, and ZIP code</b> <b>Olympia WA 95150</b></td> <td colspan="5"></td> </tr> <tr> <td colspan="6">List account number(s) here (optional)</td> </tr> </table>						<b>Address</b> (number, street, and apt. or suite no.) <b>2012 Enduffda Road</b>	Requester's name and address (optional)					<b>City, state, and ZIP code</b> <b>Olympia WA 95150</b>						List account number(s) here (optional)																																
<b>Address</b> (number, street, and apt. or suite no.) <b>2012 Enduffda Road</b>	Requester's name and address (optional)																																																	
<b>City, state, and ZIP code</b> <b>Olympia WA 95150</b>																																																		
List account number(s) here (optional)																																																		
<b>Part I Taxpayer Identification Number (TIN)</b>																																																		
<p>Enter your TIN in the appropriate box. The TIN provided must match the name given on Line 1 to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see How to get a TIN on page 3.</p> <p><b>Note:</b> If the account is in more than one name, see the chart on page 3 for guidelines on whose number to enter.</p>																																																		
<table border="1"> <tr> <td colspan="9"><b>Social security number</b></td> </tr> <tr> <td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td> </tr> <tr> <td colspan="9">or</td> </tr> <tr> <td colspan="9"><b>Employer identification number</b></td> </tr> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>						<b>Social security number</b>									1	2	3	4	5	6	7	8	9	or									<b>Employer identification number</b>																	
<b>Social security number</b>																																																		
1	2	3	4	5	6	7	8	9																																										
or																																																		
<b>Employer identification number</b>																																																		
<b>Part II Certification</b>																																																		
Under penalties of perjury, I certify that:																																																		
<ol style="list-style-type: none"> <li>The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and</li> <li>I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and</li> <li>I am a U.S. person (including a U.S. resident alien).</li> </ol>																																																		
<p><b>Certification instructions.</b> You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN. (See the instructions on page 3.)</p>																																																		
<b>Sign Here</b>		Signature of U.S. person ▶		Date ▶ <b>00/00/00</b>																																														

## DEFINITIONS

“Award” means grants, cost reimbursement contracts and other agreements between WDFW and the grantee.

“Contract” means a mutually binding legal relationship between WDFW and the grantee.

“Indian tribal government” means the governing body or a governmental agency of any Indian tribe, band, nation, or other organized group or community certified by the Secretary of the Interior as eligible for the special programs and services provided through the Bureau of Indian Affairs.

“Governmental unit” means the entire State, local, or federally recognized Indian tribal government, including any component thereof. Components of governmental units may function independently of the governmental unit in accordance with the term of the award.

“Grant” means awards of financial assistance, including cooperative agreements, in the form of money or property, to an eligible grantee.

“Grantee” means all recipients of grant funds from the WDFW.

“Local government” means a county, municipality, city, town, township, local public authority, school district, special district, intrastate district, council of governments (whether or not incorporated as a non-profit corporation under State law), any other regional or interstate government entity, or any agency or instrumentality of a local government.

“Market Analysis” means contacting by phone, mail, fax, e-mail or by ad potential providers of goods and services regarding their costs, abilities, and other factors to deliver the requested requirements.

“Reimbursable Cost” means expenditures allowable to the grant agreement as determined on a cash, accrual, or other basis acceptable to the WDFW. It does not include transfers to other funds.

“Sole Source contract” is when is only one person or company that can provide the contractual services needed and that any attempt to obtain bids would only result in one person or company being available to meet the need. To do a sole source contract, a market analysis must be conducted. For this analysis, you are required to contact at least 2 or 3 other vendors/consultants to determine whether they can perform the work during the time frame desired and what their estimated costs are before entering into a sole source contract.

“WDFW” means the Washington Department of Fish and Wildlife.